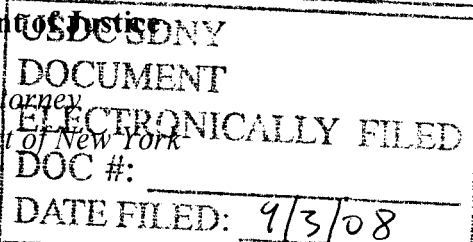
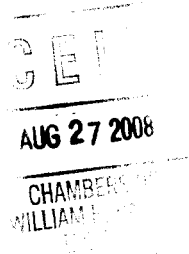




U.S. Department of Justice

United States Attorney
Southern District of New York86 Chambers Street, 3rd Floor
New York, New York 10007

August 26, 2008

BY HANDHon. William H. Pauley III
United States District Judge
United States Courthouse
500 Pearl St., Room 2210
New York, NY 10007**Re: Bahar, et al. v. United States of America, No. 08 Civ. 4738 (WHP)**

Dear Judge Pauley:

MEMO ENDORSED

I write respectfully on behalf of the Government in the above-referenced matter to request permission to submit a single 35-page brief combining the Government's opposition to plaintiffs' motion for a preliminary injunction and supporting the Government's cross motion to dismiss. This case involves complex issues of partnership taxation under the Tax Equity and Fiscal Responsibility Act. Plaintiffs seek a preliminary injunction barring the IRS from collecting plaintiffs' outstanding tax liabilities for the 2003-2005 tax years, and have submitted two supporting briefs totaling 34 pages, along with multiple declarations and scores of exhibits. In addition to opposing this motion, the Government intends to file a cross motion to dismiss the complaint for lack of subject matter jurisdiction. Because the issues in these motions overlap, the Government believes that it would be more efficient for the parties and the Court for the Government to submit a single brief concerning both motions. However, given the number of issues, the Government would need an additional 10 pages beyond the Court's 25-page limit to fit both motions into one brief. Plaintiffs consent to this request.

In addition, because the briefing schedule does not provide a date for the Government's reply concerning the motion to dismiss, the Government proposes to submit its reply on October 13, 2008. Plaintiffs take no position on this request and reserve the right to seek an amendment of the briefing schedule after reviewing the Government's papers.

Thank you for considering these requests.

*Applications denied.***SO ORDERED:***William H. Pauley III*
WILLIAM H. PAULEY III U.S.D.J.

9/2/08

cc:

Lewis S. Wiener, Esq.
Fax No.: (202) 637-3593

By:

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The application to file a motion to dismiss is denied for failure to comply with the Court's individual practices.